

ABSTRACT

The disclosure of greenhouse gas emissions is a form of concern for companies that participate in reducing the presence of greenhouse gases due to their operational activities that will have an impact on the surrounding environment. There are several factors that can affect the disclosure of greenhouse gas emissions, including environmental performance, environmental management systems, gender diversity, and audit committees.

This study aims to determine the influence of environmental performance, environmental management system, and gender diversity on the disclosure of greenhouse gas emissions with the audit committee as a moderation variable. In addition, it analyzed simultaneously, partially, and moderately the disclosure of greenhouse gas emissions in Energy Sector Companies listed on the Indonesia Stock Exchange in 2019-2022.

This study uses a quantitative method, purposive sampling is used as a sample selection technique. In this study, 12 companies were obtained, so the number of observation data in this study was 48 data. This study uses secondary data types with data analysis techniques, namely panel data regression analysis and moderation regression analysis using Eviews 12.

The results of the study found that environmental performance, environmental management system, gender diversity, and audit committee have a simultaneous effect on the disclosure of greenhouse gas emissions. Environmental performance, environmental management systems and audit committees have a positive effect on the disclosure of greenhouse gas emissions. Meanwhile, gender diversity has no effect on the disclosure of greenhouse gas emissions. The study found that audit committees were unable to moderate environmental performance and environmental management systems against greenhouse gas emissions disclosures. Other results show that the audit committee can strengthen gender diversity in the disclosure of greenhouse gas emissions.

This research is expected to help companies related to planning for the disclosure of greenhouse gas emissions which is very important for the company's legitimacy and this research is expected to provide information as a consideration for decision-making in investing. For further researchers, it is hoped that it can be used as a consideration to re-examine the disclosure of greenhouse gas emissions using other independent variables or using other moderation variables. Also, for the next researcher, it is hoped that the research sample can be expanded.

Keywords: *Audit committee, Environmental Management System, Environmental Performance, Greenhouse Gas Emission Disclosure, gender diversity*